AMENDMENTS TO THE SPECIFICATION:

Please replace the paragraph beginning on page 1, line 3, with the following amended paragraph:

The present application is related to U.S. application Serial No. 09/698,168, filed by H. Tenmei et al on October 30, 2000, and ~~serial number filed by H. Temmei and eleven others~~ corresponding to Japanese Patent Application No. 11-307986 filed October 29, 1999 and Japanese Patent Application Nos. 2000-134213 and 2000-134215 both filed April 28, 2000, the content of which is incorporated herein by reference in its entirety, and is also related to U.S. application Serial No. 09/698,185, filed by K. Inoue et al on October 30, 2000 (now U.S. Pat. 6,624,501, and ~~serial number _____ filed by K. Inoue and eleven others~~ corresponding to Japanese Patent Application No. 11-307986 filed October 29, 1999 and Japanese Patent Application No. 2000-134214 filed April 28, 2000, the content of which is also incorporated herein by reference in its entirety.

Please replace the paragraph beginning on page 21, line 18, and bridging to page 22, line 3, with the following amended paragraph:

According to the above-mentioned semiconductor device structure, the stress relaxation layer 5 exists between the redistributing wire 4 and the wafer 9. Accordingly, strain of the bump 1 induced by the evolved heat can be spread when each semiconductor device 13 bonded onto the circuit substrate 14 operates. Hence, the lifetime of bonding of the semiconductor device 13 can be elongated even in the case where the semiconductor device 13 is mounted on the circuit substrate 14 without application of underfill 15. Moreover, because the stress relaxation layer 5 has a gentle inclined portion, there is no bent along the redistributing wire 4 ~~which~~ where a stress ~~should~~ would be concentrated ~~at~~.

Please replace the paragraph beginning on page 51, line 6, with the following amended paragraph:

In the seventh step, the surface protective film 6 having openings on the bump pad 3, the dicing area 24 and the vicinity of the dividing area is formed. ~~Electoless~~ Electroless plating is then performed to thereby form a gold film on the bump pad portion 3. In this step, a solder resist is used as the surface protective film 6. After the solder resist is applied onto the whole surface of the semiconductor device 13, the solder resist is subjected to exposure and development to form a pattern. Any material other than the solder resist such as photosensitive polyimide or printing polyimide may be also used for forming the surface protective film 6.

Please replace the paragraph beginning on page 72, line 8, with the following amended paragraph:

Further, the structure according to this embodiment can be applied also to the case ~~were~~ where bumps must be formed in the inclined portion of the stress relaxation layer in consideration of the wire in the semiconductor device with an advance of miniaturization of the semiconductor device.